

|                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500-SF</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | <b>Short Form Annual Return/Report of Small Employee Benefit Plan</b><br><br>This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).<br><br><b>Complete all entries in accordance with the instructions to the Form 5500-SF.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2011</div><br><b>This Form is Open to Public Inspection</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                          |                            |                                                                                                                                                                                                                                             |  |
|----------------------------------------------------------------------------------------------------------|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>Part I Annual Report Identification Information</b>                                                   |                            |                                                                                                                                                                                                                                             |  |
| For calendar plan year 2011 or fiscal plan year beginning <u>10/01/2011</u> and ending <u>09/30/2012</u> |                            |                                                                                                                                                                                                                                             |  |
| <b>A</b>                                                                                                 | This return/report is for: | <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) <input type="checkbox"/> a one-participant plan                                                            |  |
| <b>B</b>                                                                                                 | This return/report is:     | <input type="checkbox"/> the first return/report<br><input type="checkbox"/> the final return/report<br><input type="checkbox"/> an amended return/report<br><input type="checkbox"/> a short plan year return/report (less than 12 months) |  |
| <b>C</b>                                                                                                 | Check box if filing under: | <input checked="" type="checkbox"/> Form 5558<br><input type="checkbox"/> automatic extension<br><input type="checkbox"/> DFVC program<br><input type="checkbox"/> special extension (enter description)                                    |  |

|                                                                        |                                                                                                                                                                                                                                                                            |           |                                                        |
|------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------------------------------------|
| <b>Part II Basic Plan Information</b> —enter all requested information |                                                                                                                                                                                                                                                                            |           |                                                        |
| <b>1a</b>                                                              | Name of plan<br><u>KUPER CORPORATION PENSION PLAN</u>                                                                                                                                                                                                                      | <b>1b</b> | Three-digit plan number (PN) <u>001</u>                |
|                                                                        |                                                                                                                                                                                                                                                                            | <b>1c</b> | Effective date of plan <u>07/01/1969</u>               |
| <b>2a</b>                                                              | Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><u>KUPER CORPORATION</u><br><br><u>43 WEST 33RD STREET</u><br><u>NEW YORK, NY 10001-3000</u>                                                                    | <b>2b</b> | Employer Identification Number (EIN) <u>13-2545379</u> |
|                                                                        |                                                                                                                                                                                                                                                                            | <b>2c</b> | Sponsor's telephone number <u>212-564-5760</u>         |
|                                                                        |                                                                                                                                                                                                                                                                            | <b>2d</b> | Business code (see instructions) <u>334310</u>         |
| <b>3a</b>                                                              | Plan administrator's name and address (if same as plan sponsor, enter "Same")<br><u>KUPER CORPORATION</u><br><u>43 WEST 33RD STREET</u><br><u>NEW YORK, NY 10001-3000</u>                                                                                                  | <b>3b</b> | Administrator's EIN <u>13-2545379</u>                  |
|                                                                        |                                                                                                                                                                                                                                                                            | <b>3c</b> | Administrator's telephone number <u>212-564-5760</u>   |
| <b>4</b>                                                               | If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.                                                                                             | <b>4b</b> | EIN                                                    |
| <b>a</b>                                                               | Sponsor's name                                                                                                                                                                                                                                                             | <b>4c</b> | PN                                                     |
| <b>5a</b>                                                              | Total number of participants at the beginning of the plan year                                                                                                                                                                                                             | <b>5a</b> | <u>7</u>                                               |
| <b>b</b>                                                               | Total number of participants at the end of the plan year                                                                                                                                                                                                                   | <b>5b</b> | <u>7</u>                                               |
| <b>c</b>                                                               | Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)                                                                                                                                              | <b>5c</b> | <u>7</u>                                               |
| <b>6a</b>                                                              | Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                    |           |                                                        |
| <b>b</b>                                                               | Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |           |                                                        |

|                                       |                                                                                       |                   |                  |
|---------------------------------------|---------------------------------------------------------------------------------------|-------------------|------------------|
| <b>Part III Financial Information</b> |                                                                                       |                   |                  |
| <b>7</b>                              | Plan Assets and Liabilities                                                           |                   |                  |
| <b>a</b>                              | Total plan assets                                                                     | <b>7a</b>         | <u>1525351</u>   |
| <b>b</b>                              | Total plan liabilities                                                                | <b>7b</b>         | <u>0</u>         |
| <b>c</b>                              | Net plan assets (subtract line 7b from line 7a)                                       | <b>7c</b>         | <u>1525351</u>   |
| <b>8</b>                              | Income, Expenses, and Transfers for this Plan Year                                    | <b>(a) Amount</b> | <b>(b) Total</b> |
| <b>a</b>                              | Contributions received or receivable from:                                            |                   |                  |
|                                       | (1) Employers                                                                         | <b>8a(1)</b>      | <u>0</u>         |
|                                       | (2) Participants                                                                      | <b>8a(2)</b>      | <u>0</u>         |
|                                       | (3) Others (including rollovers)                                                      | <b>8a(3)</b>      | <u>0</u>         |
| <b>b</b>                              | Other income (loss)                                                                   | <b>8b</b>         | <u>112168</u>    |
| <b>c</b>                              | Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)                                  | <b>8c</b>         | <u>112168</u>    |
| <b>d</b>                              | Benefits paid (including direct rollovers and insurance premiums to provide benefits) | <b>8d</b>         | <u>0</u>         |
| <b>e</b>                              | Certain deemed and/or corrective distributions (see instructions)                     | <b>8e</b>         | <u>0</u>         |
| <b>f</b>                              | Administrative service providers (salaries, fees, commissions)                        | <b>8f</b>         | <u>0</u>         |
| <b>g</b>                              | Other expenses                                                                        | <b>8g</b>         | <u>0</u>         |
| <b>h</b>                              | Total expenses (add lines 8d, 8e, 8f, and 8g)                                         | <b>8h</b>         | <u>0</u>         |
| <b>i</b>                              | Net income (loss) (subtract line 8h from line 8c)                                     | <b>8i</b>         | <u>112168</u>    |
| <b>j</b>                              | Transfers to (from) the plan (see instructions)                                       | <b>8j</b>         | <u>0</u>         |

**Part IV Plan Characteristics****9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1G

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:**Part V Compliance Questions**

|                                                                                                                                                                                                                                          | Yes | No | Amount |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>10</b> During the plan year:                                                                                                                                                                                                          |     |    |        |
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) .....                      |     | X  |        |
| <b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....                                                                                                     |     | X  |        |
| <b>c</b> Was the plan covered by a fidelity bond? .....                                                                                                                                                                                  | X   |    | 150000 |
| <b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                  |     | X  |        |
| <b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.) ..... |     | X  |        |
| <b>f</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                       |     | X  |        |
| <b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year end.) .....                                                                                                                                         |     | X  |        |
| <b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                             |     |    |        |
| <b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....                                                      |     |    |        |

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)). ☒ Yes ☐ No

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No  
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. .... Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

|                                                                                                                                                    |            |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>b</b> Enter the minimum required contribution for this plan year .....                                                                          | <b>12b</b> |  |
| <b>c</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                         | <b>12c</b> |  |
| <b>d</b> Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) ..... | <b>12d</b> |  |

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted in any plan year? ☐ Yes ☒ No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a** .....

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

**c** If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

| <b>13c(1)</b> Name of plan(s): | <b>13c(2)</b> EIN(s) | <b>13c(3)</b> PN(s) |
|--------------------------------|----------------------|---------------------|
|                                |                      |                     |

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

|                  |                                                   |            |                                                              |
|------------------|---------------------------------------------------|------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 06/05/2013 | JOSEPH KUPERMAN                                              |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                                   |            |                                                              |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2011</b><br><br><b>This Form is Open to Public Inspection</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

For calendar plan year 2011 or fiscal plan year beginning 10/01/2011 and ending 09/30/2012

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>KUPER CORPORATION PENSION PLAN</u>                                                                            | <b>B</b> Three-digit plan number (PN) ▶ <u>001</u>                                                                                                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>KUPER CORPORATION</u>                                      | <b>D</b> Employer Identification Number (EIN)<br><u>13-2545379</u>                                                                                      |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |

|               |                                                                                                                                                                                                                  |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Basic Information</b>                                                                                                                                                                                         |
| <b>1</b>      | Enter the valuation date: Month <u>10</u> Day <u>01</u> Year <u>2011</u>                                                                                                                                         |
| <b>2</b>      | Assets:                                                                                                                                                                                                          |
| <b>a</b>      | Market value ..... <b>2a</b> <u>1532352</u>                                                                                                                                                                      |
| <b>b</b>      | Actuarial value ..... <b>2b</b> <u>1532352</u>                                                                                                                                                                   |
| <b>3</b>      | Funding target/participant count breakdown:                                                                                                                                                                      |
|               | (1) Number of participants (2) Funding Target                                                                                                                                                                    |
| <b>a</b>      | For retired participants and beneficiaries receiving payment ..... <b>3a</b> <u>2</u> <u>572622</u>                                                                                                              |
| <b>b</b>      | For terminated vested participants ..... <b>3b</b> <u>0</u> <u>0</u>                                                                                                                                             |
| <b>c</b>      | For active participants:                                                                                                                                                                                         |
| (1)           | Non-vested benefits ..... <b>3c(1)</b> <u>0</u>                                                                                                                                                                  |
| (2)           | Vested benefits ..... <b>3c(2)</b> <u>959544</u>                                                                                                                                                                 |
| (3)           | Total active ..... <b>3c(3)</b> <u>5</u> <u>959544</u>                                                                                                                                                           |
| <b>d</b>      | Total ..... <b>3d</b> <u>7</u> <u>1532166</u>                                                                                                                                                                    |
| <b>4</b>      | If the plan is in at-risk status, check the box and complete lines (a) and (b) ..... <input type="checkbox"/>                                                                                                    |
| <b>a</b>      | Funding target disregarding prescribed at-risk assumptions ..... <b>4a</b>                                                                                                                                       |
| <b>b</b>      | Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... <b>4b</b> |
| <b>5</b>      | Effective interest rate ..... <b>5</b> <u>6.30 %</u>                                                                                                                                                             |
| <b>6</b>      | Target normal cost ..... <b>6</b> <u>0</u>                                                                                                                                                                       |

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

|                                                         |                                        |
|---------------------------------------------------------|----------------------------------------|
| <b>SIGN HERE</b>                                        | <u>04/04/2013</u>                      |
| Signature of actuary                                    | Date                                   |
| <u>STEPHEN MARGOLIES, E.A.</u>                          | <u>11-02408</u>                        |
| Type or print name of actuary                           | Most recent enrollment number          |
| <u>PLANNED RETIREMENT CONSULTANTS</u>                   | <u>201-447-6010</u>                    |
| Firm name                                               | Telephone number (including area code) |
| <u>P.O. BOX 5126</u><br><u>RIDGEWOOD, NJ 07451-5126</u> |                                        |
| Address of the firm                                     |                                        |

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

**For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.**

**Schedule SB (Form 5500) 2011**  
**v.012611**

| <b>Part II</b> |                                                                                                                          | <b>Beginning of year carryover and prefunding balances</b> |                        |
|----------------|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|------------------------|
|                |                                                                                                                          | (a) Carryover balance                                      | (b) Prefunding balance |
| <b>7</b>       | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                          | 34                                                         | 0                      |
| <b>8</b>       | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                       | 0                                                          | 0                      |
| <b>9</b>       | Amount remaining (line 7 minus line 8) .....                                                                             | 34                                                         | 0                      |
| <b>10</b>      | Interest on line 9 using prior year's actual return of <u>-1.81</u> % .....                                              | -1                                                         | 0                      |
| <b>11</b>      | Prior year's excess contributions to be added to prefunding balance:                                                     |                                                            |                        |
| <b>a</b>       | Present value of excess contributions (line 38 from prior year) .....                                                    |                                                            | 0                      |
| <b>b</b>       | Interest on (a) using prior year's effective rate of <u>5.97</u> % except as otherwise provided (see instructions) ..... |                                                            | 0                      |
| <b>c</b>       | Total available at beginning of current plan year to add to prefunding balance.....                                      |                                                            | 0                      |
| <b>d</b>       | Portion of (c) to be added to prefunding balance.....                                                                    |                                                            |                        |
| <b>12</b>      | Other reductions in balances due to elections or deemed elections .....                                                  | 0                                                          |                        |
| <b>13</b>      | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....                                        | 33                                                         | 0                      |

| <b>Part III</b> |                                                                                                                                                                 | <b>Funding percentages</b> |          |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------|
| <b>14</b>       | Funding target attainment percentage.....                                                                                                                       | <b>14</b>                  | 100.00 % |
| <b>15</b>       | Adjusted funding target attainment percentage.....                                                                                                              | <b>15</b>                  | 100.01 % |
| <b>16</b>       | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement..... | <b>16</b>                  | 98.99 %  |
| <b>17</b>       | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....                                        | <b>17</b>                  | %        |

| <b>Part IV</b>                                                                           |                                   | <b>Contributions and liquidity shortfalls</b> |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                               |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees               | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
|                                                                                          |                                   |                                               |                          |                                   |                                 |
| Totals ►                                                                                 |                                   |                                               | <b>18(b)</b>             | 0                                 | <b>18(c)</b>                    |
|                                                                                          |                                   |                                               |                          |                                   | 0                               |

|                                                                                                                                      |                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |                                                                     |
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....                                 | <b>19a</b> 0                                                        |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                   | <b>19b</b> 0                                                        |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | <b>19c</b> 0                                                        |
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</b> If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....                   | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>c</b> If 20a is "Yes," see instructions and complete the following table as applicable:                                           |                                                                     |
| Liquidity shortfall as of end of quarter of this plan year                                                                           |                                                                     |
| (1) 1st                                                                                                                              | (2) 2nd                                                             |
|                                                                                                                                      |                                                                     |
| (3) 3rd                                                                                                                              | (4) 4th                                                             |
|                                                                                                                                      |                                                                     |

**Part V Assumptions used to determine funding target and target normal cost**

|                                                                                                                                                                                              |                       |                       |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                       |                       |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>2.03% | 2nd segment:<br>5.20% | 3rd segment:<br>6.30 %                              |
|                                                                                                                                                                                              |                       |                       | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                       |                       | <b>21b</b> 0                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                       |                       | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                       |                       |                                                     |

**Part VI Miscellaneous items**

|                                                                                                                                                                        |  |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....                             |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>27</b> If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....                   |  | <b>27</b>                                                           |

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

|                                                                                                                                     |           |   |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                   | <b>30</b> | 0 |

**Part VIII Minimum required contribution for current year**

|                                                                                                                                                                                      |                   |                     |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                   |                     |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           |                   | <b>31a</b>          | 0             |
| <b>b</b> Excess assets, if applicable, but not greater than 31a .....                                                                                                                |                   | <b>31b</b>          |               |
| <b>32</b> Amortization installments:                                                                                                                                                 |                   | Outstanding Balance | Installment   |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                |                   | 0                   | 0             |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       |                   | 0                   | 0             |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... |                   | <b>33</b>           |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                            |                   | <b>34</b>           | 0             |
|                                                                                                                                                                                      | Carryover balance | Prefunding balance  | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                |                   |                     | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  |                   | <b>36</b>           | 0             |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  |                   | <b>37</b>           | 0             |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                   |                     |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       |                   | <b>38a</b>          | 0             |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                |                   | <b>38b</b>          |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      |                   | <b>39</b>           | 0             |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                   |                   | <b>40</b>           | 0             |

**Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)**

|                                                                                                                 |  |                                                                                                                         |  |
|-----------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------|--|
| <b>41</b> If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule: |  |                                                                                                                         |  |
| <b>a</b> Schedule elected .....                                                                                 |  | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....                                |  | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |
| <b>42</b> Amount of acceleration adjustment .....                                                               |  | <b>42</b>                                                                                                               |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years .....                  |  | <b>43</b>                                                                                                               |  |

# Schedule SB, Part V Statement of Actuarial Assumptions/Methods

## Kuper Corporation Pension Plan

13-2545379 / 001

For the plan year 10/1/2011 through 9/30/2012

**Valuation Date:**

10/1/2011

**Funding Method:**

As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at last birthday

New participants are not included in current year's valuation

Retrospective Compensation - Highest 5 consecutive years of participation

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target for lump sum is the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

| Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(G) |        |        |
|--------------------------------------------------------------------------|--------|--------|
| Segment #                                                                | Year   | Rate % |
| Segment 1                                                                | 0 - 5  | 2.03   |
| Segment 2                                                                | 6 - 20 | 5.20   |
| Segment 3                                                                | > 20   | 6.30   |

Interest Rates -

Pre-Retirement - Mortality Table - None  
 Turnover/Disability - None  
 Salary Scale - None  
 Expense Load - None  
 Ancillary Ben Load - None

Post-Retirement - Mortality Table - 11C - 2011 Funding Target - Combined - IRC 430(h)(3)(A)  
 Cost of Living - None  
 Lump Sum - 10C - 2010 Funding Target - Combined - IRC 430(h)(3)(A) at 6%  
 or  
 11E - 2011 Applicable Mortality Table for 417(e) (unisex)

**Asset Valuation Method:** Fair market value of assets adjusted for contributions under IRC 430(g)(4)

**Discrimination Test Assumptions:**

HCE Determination - Based on top 20% of employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

**410(b)/401(a)(4) Testing:**

Pre-Retirement - Interest - 7.5%

Post-Retirement - Interest - 7.5%

Mortality Table - U84 - 1984 Unisex

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

**Form 5500-SF**Department of the Treasury  
Internal Revenue ServiceDepartment of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Short Form Annual Return/Report of Small Employee  
Benefit Plan**

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500-SF.**OMB Nos. 1210-0110  
1210-0089**2011****This Form is Open to Public  
Inspection****Part I Annual Report Identification Information**

For calendar plan year 2011 or fiscal plan year beginning 10/01/2011 and ending 09/30/2012

- A** This return/report is for: ☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) ☐ a one-participant plan
- B** This return/report is: ☐ the first return/report ☐ the final return/report  
☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
- C** Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ DFVC program  
☐ special extension (enter description)

**Part II Basic Plan Information—enter all requested information**

|                                                                                                                                                                                                                      |  |                                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------|
| <b>1a</b> Name of plan<br>KUPER CORPORATION PENSION PLAN                                                                                                                                                             |  | <b>1b</b> Three-digit plan number (PN) ▶ 001                        |
|                                                                                                                                                                                                                      |  | <b>1c</b> Effective date of plan 07/01/1969                         |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br>KUPER CORPORATION<br><br>43 WEST 33RD STREET<br><br>NEW YORK NY 10001-3000                      |  | <b>2b</b> Employer Identification Number (EIN) 13-2545379           |
|                                                                                                                                                                                                                      |  | <b>2c</b> Sponsor's telephone number 212-564-5760                   |
|                                                                                                                                                                                                                      |  | <b>2d</b> Business code (see instructions) 334310                   |
| <b>3a</b> Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>KUPER CORPORATION<br><br>43 WEST 33RD STREET<br>NEW YORK NY 10001-3000                                                    |  | <b>3b</b> Administrator's EIN 13-2545379                            |
|                                                                                                                                                                                                                      |  | <b>3c</b> Administrator's telephone number 212-564-5760             |
| <b>4</b> If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.<br><b>a</b> Sponsor's name   |  | <b>4b</b> EIN                                                       |
|                                                                                                                                                                                                                      |  | <b>4c</b> PN                                                        |
| <b>5a</b> Total number of participants at the beginning of the plan year .....                                                                                                                                       |  | <b>5a</b> 7                                                         |
| <b>b</b> Total number of participants at the end of the plan year.....                                                                                                                                               |  | <b>5b</b> 7                                                         |
| <b>c</b> Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....                                                                          |  | <b>5c</b> 7                                                         |
| <b>6a</b> Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....                                                                                                  |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</b> Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... |  | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |

If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

**Part III Financial Information**

| <b>7 Plan Assets and Liabilities</b>                                                                |              | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------------------------------------|--------------|-----------------------|-----------------|
| <b>a</b> Total plan assets .....                                                                    | <b>7a</b>    | 1525351               | 1637519         |
| <b>b</b> Total plan liabilities.....                                                                | <b>7b</b>    | 0                     | 0               |
| <b>c</b> Net plan assets (subtract line 7b from line 7a).....                                       | <b>7c</b>    | 1525351               | 1637519         |
| <b>8 Income, Expenses, and Transfers for this Plan Year</b>                                         |              | (a) Amount            | (b) Total       |
| <b>a</b> Contributions received or receivable from:                                                 |              |                       |                 |
| (1) Employers .....                                                                                 | <b>8a(1)</b> | 0                     |                 |
| (2) Participants .....                                                                              | <b>8a(2)</b> | 0                     |                 |
| (3) Others (including rollovers).....                                                               | <b>8a(3)</b> | 0                     |                 |
| <b>b</b> Other income (loss).....                                                                   | <b>8b</b>    | 112168                |                 |
| <b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....                                 | <b>8c</b>    |                       | 112168          |
| <b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits)..... | <b>8d</b>    | 0                     |                 |
| <b>e</b> Certain deemed and/or corrective distributions (see instructions).....                     | <b>8e</b>    | 0                     |                 |
| <b>f</b> Administrative service providers (salaries, fees, commissions).....                        | <b>8f</b>    | 0                     |                 |
| <b>g</b> Other expenses.....                                                                        | <b>8g</b>    | 0                     |                 |
| <b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g).....                                         | <b>8h</b>    |                       | 0               |
| <b>i</b> Net income (loss) (subtract line 8h from line 8c).....                                     | <b>8i</b>    |                       | 112168          |
| <b>j</b> Transfers to (from) the plan (see instructions).....                                       | <b>8j</b>    | 0                     |                 |

**Part IV Plan Characteristics****9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1G

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:**Part V Compliance Questions**

| 10       | During the plan year:                                                                                                                                                                                                           | Yes | No | Amount |
|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <b>a</b> | Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) .....                      |     | X  |        |
| <b>b</b> | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....                                                                                                     |     | X  |        |
| <b>c</b> | Was the plan covered by a fidelity bond? .....                                                                                                                                                                                  | X   |    | 150000 |
| <b>d</b> | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                  |     | X  |        |
| <b>e</b> | Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.) ..... |     | X  |        |
| <b>f</b> | Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                       |     | X  |        |
| <b>g</b> | Did the plan have any participant loans? (If "Yes," enter amount as of year end.) .....                                                                                                                                         |     | X  |        |
| <b>h</b> | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                             |     |    |        |
| <b>i</b> | If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....                                                      |     |    |        |

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) ..... ☒ Yes ☐ No

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No  
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. .... Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

**b** Enter the minimum required contribution for this plan year..... **12b**  

**c** Enter the amount contributed by the employer to the plan for this plan year..... **12c**  

**d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) ..... **12d**  

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted in any plan year? ..... ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year ..... **13a**  

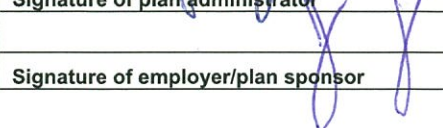
**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ..... ☐ Yes ☒ No

**c** If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

| 13c(1) Name of plan(s): | 13c(2) EIN(s) | 13c(3) PN(s) |
|-------------------------|---------------|--------------|
|                         |               |              |

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

|                  |                                                                                     |         |                                                              |
|------------------|-------------------------------------------------------------------------------------|---------|--------------------------------------------------------------|
| <b>SIGN HERE</b> |  | 5/13/13 | JOSEPH KUPERMAN                                              |
|                  | Signature of plan administrator                                                     | Date    | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |  | 5/13/13 | Joseph Kuperman                                              |
|                  | Signature of employer/plan sponsor                                                  | Date    | Enter name of individual signing as employer or plan sponsor |

**SCHEDULE SB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service  
  
Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan  
Actuarial Information**

OMB No. 1510-0110

**2011**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

This Form Is Open to Public  
Inspection

► File as an attachment to Form 5500 or 5500-SF.

For calendar plan year 2011 or fiscal plan year beginning 10/01/2011 and ending 09/30/2012

► Round off amounts to nearest dollar.

► Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

**A Name of plan**

Kuper Corporation Pension Plan

**B Three-digit  
plan number (PN)**

►

001

**C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF**

Kuper Corporation

**D Employer Identification Number (EIN)**

13-2545379

**E Type of plan:** ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

**Part I Basic Information**

**1** Enter the valuation date: Month 10 Day 01 Year 2011

**2 Assets:**

**a** Market value ..... **2a** 1,532,352

**b** Actuarial value ..... **2b** 1,532,352

**3 Funding target/participant count breakdown**

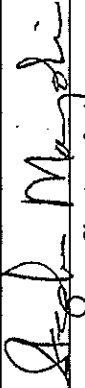
|                                                                       | (1) Number of participants | (2) Funding Target |
|-----------------------------------------------------------------------|----------------------------|--------------------|
| <b>a</b> For retired participants and beneficiaries receiving payment | <b>3a</b> 2                | 572,622            |
| <b>b</b> For terminated vested participants                           | <b>3b</b> 0                | 0                  |
| <b>c</b> For active participants:                                     |                            |                    |
| (1) Non-vested benefits                                               | <b>3c(1)</b>               | 0                  |
| (2) Vested benefits                                                   | <b>3c(2)</b>               | 959,544            |
| (3) Total active                                                      | <b>3c(3)</b> 5             | 959,544            |
| <b>d</b> Total                                                        | <b>3d</b> 7                | 1,532,166          |

**4 If the plan is in at-risk status, check the box and complete lines (a) and (b)** ☐

|                                                                                                                                                                                                        |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| <b>a</b> Funding target disregarding prescribed at-risk assumptions                                                                                                                                    | <b>4a</b>     |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk status for fewer than five consecutive years and disregarding loading factor | <b>4b</b>     |
| <b>5</b> Effective interest rate                                                                                                                                                                       | <b>5</b> 6.30 |
| <b>6</b> Target normal cost                                                                                                                                                                            | <b>6</b> 0    |

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN  
HERE**

Signature of actuary

Stephen Marqolies, E.A.

Type or print name of actuary

Planned Retirement Consultants

Firm name

P.O. Box 5126

US Ridgewood

NJ 07451-5126

Address of the firm

Date 04/04/2013

Date

11-02408

Most recent enrollment number

(201) 447-6010

Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

**Part II Beginning of year carryover and prefunding balances**

|                                                                                                                                  | (a) Carryover balance | (b) Prefunding balance |
|----------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                         | 34                    | 0                      |
| <b>8</b> Portion elected to use to offset prior year's funding requirement (line 35 from prior year) .....                       | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                            | 34                    | 0                      |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>-1.81%</u> .....                                             | (1)                   | 0                      |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                   |                       |                        |
| <b>a</b> Present value of excess contributions (line 38 from prior year) .....                                                   |                       | 0                      |
| <b>b</b> Interest on (a) using prior year's effective rate of <u>5.97%</u> except as otherwise provided (see instructions) ..... |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance ..                                       |                       | 0                      |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                  |                       |                        |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                | 0                     | 0                      |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....                                     | 33                    | 0                      |

**Part III Funding percentages**

|                                                                                                                                                                            | 14 | 15 | 16 | 17 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       |    |    |    |    |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              |    |    |    |    |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... |    |    |    |    |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        |    |    |    |    |

**Part IV Contributions and liquidity shortfalls**

**18** Contributions made to the plan for the plan year by employer(s) and employees:

| (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|--------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
|                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals</b>            |                                   |                                 | <b>18(b)</b>             |                                   | <b>18(c)</b>                    |

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

|                                                                                                                      |            |
|----------------------------------------------------------------------------------------------------------------------|------------|
| <b>a</b> Contributions allocated toward unpaid minimum required contribution from prior years .....                  | <b>19a</b> |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                   | <b>19b</b> |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .. | <b>19c</b> |

**20** Quarterly contributions and liquidity shortfall(s):

|                                                                                                                    |                                                                     |
|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....                                         | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>b</b> If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>c</b> If 20a is "Yes," see instructions and complete the following table as applicable:                         |                                                                     |

Liquidity shortfall as of end of Quarter of this plan year

| (1) 1st | (2) 2nd | (3) 3rd | (4) 4th |
|---------|---------|---------|---------|
|         |         |         |         |

**Part V Assumptions used to determine funding target and target normal cost****21** Discount rate:

|                                                 |                                                           |                                                |                                     |                                                     |
|-------------------------------------------------|-----------------------------------------------------------|------------------------------------------------|-------------------------------------|-----------------------------------------------------|
| <b>a</b> Segment rates:                         | 1st segment:<br>2.03 %                                    | 2nd segment:<br>5.20 %                         | 3rd segment:<br>6.30 %              | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code)          |                                                           |                                                |                                     | <b>21b</b> 0                                        |
| <b>22</b> Weighted average retirement age       |                                                           |                                                |                                     | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) | <input checked="" type="checkbox"/> Prescribed - combined | <input type="checkbox"/> Prescribed - separate | <input type="checkbox"/> Substitute |                                                     |

**Part VI Miscellaneous items**

|                                                                                                                                                                  |           |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment |           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment                                      |           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment                            |           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>27</b> If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment                  | <b>27</b> |                                                                     |

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

|                                                                                                                                |           |
|--------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>28</b> Unpaid minimum required contribution for all prior years                                                             | <b>28</b> |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) | <b>29</b> |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29)                                    | <b>30</b> |

**Part VIII Minimum required contribution for current year**

|                                                                          |                     |
|--------------------------------------------------------------------------|---------------------|
| <b>31</b> Target normal cost, adjusted, if applicable (see instructions) |                     |
| <b>a</b> Target normal cost (line 6)                                     | <b>31a</b> 0        |
| <b>b</b> Excess assets, if applicable, but not greater than 31a          | <b>31b</b> 0        |
| <b>32</b> Amortization installments:                                     |                     |
| <b>a</b> Net shortfall amortization installment                          | Outstanding Balance |
| <b>b</b> Waiver amortization installment                                 | Instalment          |

|                                                                                                                                                                                |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount | <b>33</b>          |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)                                                         | <b>34</b> 0        |
| <b>35</b> Balances elected to use to offset funding requirement                                                                                                                | Carryover balance  |
| <b>36</b> Additional cash requirement (line 34 minus line 35)                                                                                                                  | Prefunding Balance |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)                                                  | <b>36</b> 0        |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                            | <b>37</b> 0        |

|                                                                                                                 |              |
|-----------------------------------------------------------------------------------------------------------------|--------------|
| <b>a</b> Total (excess, if any, of line 37 over line 36)                                                        | <b>38a</b> 0 |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances | <b>38b</b> 0 |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)       | <b>39</b>    |
| <b>40</b> Unpaid minimum required contribution for all years                                                    | <b>40</b>    |

**Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)****41** If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:

|                                                                                          |                                                                                                                         |
|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| <b>a</b> Schedule elected                                                                | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |
| <b>42</b> Amount of acceleration adjustment                                              | <b>42</b>                                                                                                               |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years | <b>43</b>                                                                                                               |

**Schedule SB, line 22 -**  
**Description of Weighted Average Retirement Age**  
**Kuper Corporation Pension Plan**  
**13-2545379 / 001**  
**For the plan year 10/1/2011 through 9/30/2012**

---

---

The age reported is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

# Schedule SB, Part V

## Summary of Plan Provisions

### Kuper Corporation Pension Plan

13-2545379 / 001

For the plan year 10/1/2011 through 9/30/2012

Employer:

Kuper Corporation

Type of Entity -

C-Corporation

EIN: 13-2545379

TIN: 13-2545379

Plan #: 001

Dates:

Effective - 7/1/1969      Year end - 9/30/2012      Valuation - 10/1/2011

Top Heavy Years - 2010, 2011

Eligibility:

All employees excluding non-resident aliens, members of an excluded class and union

Minimum age - 21      Months of service - 6

Hours Required for -      Eligibility - 1000      Benefit accrual - 1000      Vesting - 1000

Plan Entry -      First day of plan year during which eligibility satisfied

Retirement:

Normal -      First of month coincident with or next following attainment of age 65 and completion of 5 years of participation

Early -      Attainment of age 62 and completion of 15 years of service

Average Compensation:

Highest 5 consecutive years of participation

Top Heavy Minimum Benefit -      Highest 5 consecutive top heavy years of participation

Plan Benefits:

Retirement -      Derived from the fixed benefit formula below:

55% of average monthly compensation reduced by 1/25 for each year of participation less than 25 years

Accrued Benefit -      Pro-rata based on participation

Minimum Benefit -      None

Maximum Benefit -      None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

Death Benefit -      Present Value of Accrued Benefit

Top Heavy Minimum:

2% of average compensation per top heavy year of participation excluding years prior to the adoption date of the plan and 1984 (if earlier), limited to 10 years

IRS Limitations:

415 Limits -      Percent: 100      Dollar: \$200,000

Maximum 401(a)(17) compensation - \$245,000

Normal Form:

Life Annuity Guaranteed for 10 Years

Optional Forms:

Life Annuity

Life Annuity Guaranteed for 10 Years

Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule:

|       |         |    |    |    |     |     |      |
|-------|---------|----|----|----|-----|-----|------|
| Years | Percent | 0  | 1  | 2  | 3   | 4   | 5    |
|       |         | 0% | 0% | 0% | 50% | 75% | 100% |

Service is calculated using all years of service

**Schedule SB, Part V**  
**Summary of Plan Provisions**  
**Kuper Corporation Pension Plan**  
**13-2545379 / 001**  
**For the plan year 10/1/2011 through 9/30/2012**

**Present Value of Accrued Benefit:** Based on the greater of 417(e) or Actuarial Equivalence

**417(e):**

| Interest Rates - |        |        |
|------------------|--------|--------|
| Segment #        | Years  | Rate % |
| Segment 1        | 0 - 5  | 2.22   |
| Segment 2        | 6 - 20 | 4.23   |
| Segment 3        | > 20   | 5.28   |

Mortality Table - 11E - 2011 Applicable Mortality Table for 417(e) (unisex)

**Actuarial Equivalence:**

|                              |                                                         |
|------------------------------|---------------------------------------------------------|
| Pre-Retirement - Interest -  | 6.5%                                                    |
| Mortality Table -            | None                                                    |
| Post-Retirement - Interest - | 6%                                                      |
| Mortality Table -            | 10C - 2010 Funding Target - Combined - IRC 430(h)(3)(A) |